

ROUTINE SERVICE - NURSING AND MEDICINE CHEST SUPPLIES
(Cont'd)

Folding foot cradle	Medicine dropper
Gastric feeding unit	Methiolate aerosol
Gauze sponges	Milk of magnesia
Gloves, unsterile and sterile	Mineral oil
Gowns, hospital	Mouthwashes
Green soap	Nasal cannula
Hand, feeding	Nasal catheter
Heat cradle	Nasal gastric tubes
Heating pads	Nasal tube feeding
Heel protector	Needles (various sizes)
Hot pack machine	Needles-hypodermic-scalp, vein
	Non-allergic tape
Ice bags	Nursing services (all) regardless of level, including the administration of oxygen and restor. nursing care
Incontinency care	Nrsng suppl./dressings (other than items of prsnl comftr/ cosmetics)
Incontinency pads and pants	
Infusion arm boards	Ointment (non-prescription), skin
Inhalation therapy supplies	Overhead trapeze equipment
Aerosol Inhalators, self contained	Oxygen equipment (such as IPPB machines and oxygen tents)
Aerosol (other types)	Oxygen mask
Nasal catheter insertion and tube	Oxygen tank for emergencies
Nebulizer and replacement kit	
Steam vaporizer	Pads
Intermittent positive pressure breathing machines (I.P.P.B.)	Peroxide
Invalid ring	Pharmaceuticals, non-prescription
Irrigation bulbs	Pitcher
Irrigation trays	Plastic bib
I. V. trays	Pumps (aspiration and suction)
Jelly-lubricating	Restraints
Keolin and pectin solution	Room and Board
Linens, extra	Sand bags
Lotion, soap and oil	Scalpel
	Sheepskin
Male urinal	Special diets
Massages (by nurses)	Specimen cups
Medical social services	

ROUTINE SERVICE - NURSING AND MEDICINE CHEST SUPPLIES
(Cont'd)

Sponges
Sterile pads
Stomach tubes
Suction catheter
Suction machines
Suction tube
Suppositories
Surgical dressings (including sterile
sponges)
Surgical pads
Surgical tape
Suture removal kit
Suture trays
Syringes (all sizes)
Syringes, disposable

Tape for laboratory tests
Tape (non-allergic or butterfly)
Testing sets and refills
Tongue depressors
Tracheostomy sponges
Tray service
Tubing - I.V. trays
Blood infusion set
I.V. tubing

Underpads
Urinary drainage tubs
Urinary tube and bottle
Urological solutions

Walkers
Water pitchers
Wheelchairs

STATE <u>Rhode Island</u>	A
DATE REC'D _____	
DATE APPV'D <u>9/14/04</u>	
DATE EFF <u>9/1/04</u>	
HCFA 179 _____	

CHART OF ACCOUNTS WITH EXPLANATIONS IN SUMMARY FORM Appendix 'D'

**ACCOUNT
NUMBER**

INCOME

0300	<u>GROSS INCOME</u>
0300A	Room and Board - Private-Paying Patients
0300B	Room and Board - Federal Medicare Patients
0300C	Room and Board - State Medicaid Patients
0300D	Room and Board - Veteran Patients
0300E	Room and Board - Blue Cross Patients
0300F	Room and Board - Employees
0300G	Retrospective Adjustment
0301	Sale of Drugs and Supplies
0302	Laboratory Fee Income
0303A	Physical Therapy - Federal Medicare
0303B	Physical Therapy - Private-Paying Patients
0303C	Physical Therapy - Other Patients
0303D	Other Therapeutic Services - Federal Medicare
0303E	Other Therapeutic Services - Private Patients
0303F	Other Therapeutic Services - Other Patients
0304	Utilization Review - Medicare
0305	Laundry Income
0306	Guest and Employee Meals
0307	Vending Machine Income
0308	Income from Empty Beds
0309	Rent
0310	Interest Income
0311	Ancillary Service Income
0312	Meals on Wheels Program
0313	Day Care Program
0314	Other Income (Specify)
0315	Nurse's Aide Training/Competency Evaluation

CHART OF ACCOUNTS WITH EXPLANATION IN SUMMARY FORM Appendix 'D'

(cont'd)

**ACCOUNT
NUMBER****PASS THROUGH ITEMS**

1451 Real Estate Taxes
 1451A Personal Property Taxes
 1451B Fire Tax
 2512 Fuel
 2513 Gas
 2514 Electricity
 5442 Insurance
 8470 Health Care Provider Assessment

EXPENSES

Taxes on Real Est./property owned by facility

Premiums for all institutional insurance

OTHER PROPERTY RELATED (FAIR RENTAL VALUE)

3452	Interest	Interest on mortgages, loans or notes payable including working capital loans
3453	Rent/Lease	Rent on property leased by facility
3453A	Lease of Equipment	Lease payments
3454	Amortization of Leasehold Improvements	Pro rata share of costs of changes made on bldg leased for business
3455	Building Depreciation	Annual share of estimated depreciation on building
3455A	Building Improvements Depreciation	
3457	Equipment Depreciation	Furniture, fixtures and equipment
3466	Motor Vehicles Depreciation	Cars, trucks, etc.

CHART OF ACCOUNTS WITH EXPLANATION IN SUMMARY FORM Appendix 'D'ACCOUNT
NUMBER

(cont'd)

DIRECT LABOR

4431	Health Care Plan - Employer's Share	Employer's share of health insurance coverage
4432	Other Employee Fringe Ben.	
4440	Payroll Taxes	Employer's share of social security taxes and of Federal and State Unemployment & Disability Insurance
4442A	Insurance-Workers' Compensation	
4511	Maintenance Salaries	Engineers, heating plant employees, watchman, outside maintenance
4521	Salaries	Dieticians, chefs, cooks, dishwashers, helpers
4524	Purchased Dietary Services	Outside services
4531	Laundry Salaries	Laundryman or woman, ironers, seamstress
4538	Purchased Services	Expenses for outside commercial laundry services, linen hire
4541	Housekeeping Salaries	Housekeepers, maids, porters
4548	Housekeeping Purchased Services	
4600	Director of Nurses	
4601	Salaries - R.N.	
4611	Salaries - L.P.N.	
4615A	Physical Therapist - Medicare	Title XVIII-Medicare
4615B	Physical Therapist - Medicaid	Title XIX-Medicaid
4615C	Physical Therapist - Private-Paying	Private-Paying patients
4615D	Physical Therapist - Medicaid other States	
4621	Salaries - Aides & Others	Unlicensed Practical Nurses, Nurses' Aides, Attendant Orderlies
4622A	Purchased Services of R.N.'s	
4622B	Purchased Services of LPN's	
4622C	Purchased Services of N.A.'s	
4715A	Other Therapeutic Services/Medicare	Salary or purchased services
4715B	Other Therapeutic Services/RI Medicaid	Salary or purchased services
4715C	Other Therapeutic Services/Private/Other	Salary or purchased services
4728A	Other Labor-Salaries, Fees	
		6415 Medical Director Salary/Fee6711 Physician's Salaries/Fees

54

6713
6751

Social Worker Salary/Fee
Recreational Activity Salaries/Fee

CHART OF ACCOUNTS WITH EXPLANATIONS IN SUMMARY FORM Appendix 'D'

(cont'd)

ACCOUNT
NUMBER

ALL OTHER EXPENSES

		5425 Office Supplies & Printing Stationary, postage, printing, subscriptions & all supplies	
5426	Communications	Telephone, telegraph	
5427	Travel-Motor Vehicle	Cost of operating automobile in connection with administrative duties	
5428	Conventions, Meetings	Registrations, travel and other	
5428A	Education & Seminars	Registrations, travel and other	
5429	Advertising & Public Relations	Advertisements, brochures and all promotional expenses	
5429A	Advertising - Help Wanted	Advertisements for Aides, Nurses, etc.	
5430	Licenses & Dues	Institutional license fees, personal & Institutional membership dues, trade publications, etc.	
5433	Home Office/Central Office	Portion other than labor and payroll-related expenses	
5443	State Franchise Taxes	Corporation or Owners State Tax	
		5449	Miscellaneous
5515	Water & Sewerage		
5516	Maintenance Supplies	Ladders, lumber, paint, working tools	
5518	Maintenance Purchased Services and Repairs	Contract fees for repairs and services, window washing, cleaning floors, etc.	
5529	detergents used in	Dietary Supplies	Replacement dishes, kitchen utensils, soap and kitchen
5532	Linens & Bedding Supplies	Sheets, mattresses, pillows, towels, wash cloths (replacement only)	
5539	Laundry Supplies	Laundry soap, bleaches, starch	
5549	Housekeeping Supplies	Brooms, brushes, insecticides, polish, soap	
5629	Nursing Supplies	Adhesive, dressings, gauze, thermometers, alcohol, powder, and other Medical Supplies as IV & Sc bottle needles & syringes	
5629A	Medicare		
5629B	RI Medicaid		

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5629C -Private Pay & Other
 5629D -Medicaid Other States
5629E -House

5724 Pharmacy Supplies Over-the-counter medicines & drugs such as aspirin, vitamins, etc.
 5724A -Medicare
 5724B -RI Medicaid

CHART OF ACCOUNTS WITH EXPLANATION IN SUMMARY FORM Appendix 'D'

(cont'd)

**ACCOUNT
 NUMBER**

5724C -Private Pay & Other
 5724D -Medicaid Other States
 5724E -House

5728 Other Expenses
Other supplies not reported elsewhere-specify

5758 Recreational Supplies Ceramics, handicrafts, movies, leather
 5759 Other

MANAGEMENT RELATED

7411 Administrator (Other than officers/owners) Person responsible for admin. (no officers/owners)
 7412 Officers/Owners Salaries Compensation paid to officer/owner of the facility
 7421 Other Administrative Salaries Accounting and clerical personnel
 7431 Health Care Plan (Employer's Share)
 7432 Other Employee Fringe Benefits

7433 Home Office/Central Services

**Home off., ctl. mgt portion attributable to labor and
 payroll expenses**

7435 Computerized Payroll & Data Processing Charges
 7436 Accounting and Auditing Fees
 7437 Legal Services

7440	Payroll Taxes
7442A	Insurance (Worker's Compensation)
7444A	Utilization Review Medicaid Title XIX
7449A	Miscellaneous Management Related
7523	Consultant Fees - Dietary
7712	Pharmacist Salary or Fees

Appendix 'E'

Rhode Island Department of Human Services Means Historical Cost Indexes

Rate of Return 9.00%

Capital Cost 66,000

Depreciation Rate 1.50%

01-Oct	Actual Historical Cost Index		Trend Line	Depreciation Rate % Change		132.99732
2003						66,000
2002 1	129.4		129.4	2.78%	61,782.45	64,214.83
2001 2	125.9		125.9	3.37%	59,768.26	62,477.95
2000 3	121.8		121.8	3.13%	57,954.29	60,443.32
1999 4	118.1		118.1	2.07%	56,778.97	58,607.20
1998 5	115.7		115.7	2.30%	55,502.41	57,416.19
1997 6	113.1		113.1	2.17%	54,323.59	56,125.94
1996 7	110.7		110.7	2.41%	53,045.20	54,934.94
1995 8	108.1		108.1	3.25%	51,375.50	53,644.69
1994 9	104.7		104.7	2.35%	50,195.90	51,957.44
1993 10	102.3	2.43	102.3	2.40%	49,019.43	50,766.44
1992 11	99.9		99.9	2.46%	47,842.50	49,575.44
1991 12	97.5		97.5	2.63%	46,616.49	48,384.43
1990 13	95.0		95.0	2.59%	45,439.60	47,143.81
1989 14	92.6	2.44	92.6	2.66%	44,262.22	45,952.81
1988 15	90.2		90.2	2.73%	43,085.97	44,761.80
1987 16	87.8		87.8	2.81%	41,908.35	43,570.80
1986 17	85.4		85.4	3.14%	40,632.49	42,379.80
1985 18	82.8		82.8	4.55%	38,864.17	41,089.55
1984 19	79.2	3.6	79.2	4.76%	37,098.29	39,303.05
1983 20	75.6		75.6	5.00%	35,331.70	37,516.55
1982 21	72		72.0	5.26%	33,566.12	35,730.04
1981 22	68.4		68.4	5.56%	31,798.14	33,943.54
1980 23	64.8	64.8	64.8	6.40%	29,885.47	32,157.04
1979 24	60.9	3.9	60.9	6.84%	27,972.17	30,221.66
1978 25	57.0		57.0	7.34%	26,059.41	28,286.28
1977 26	53.1		53.1	7.93%	24,144.73	26,350.91
1976 27	49.2		49.2	8.85%	22,181.65	24,415.53
1975 28	45.2	45.3	45.2	7.36%	20,661.00	22,430.53
1974 29	42.1	3.1	42.1	7.95%	19,139.42	20,892.15
1973 30	39.0		39.0	8.64%	17,617.29	19,353.77
1972 31	35.9		35.9	9.45%	16,096.20	17,815.40
1971 32	32.8		32.8	10.81%	14,525.95	16,277.02
1970 33	29.6		29.6	5.34%	13,789.59	14,689.02
1969 34	28.1	1.5	28.1	5.64%	13,053.38	13,944.64
1968 35	26.6		26.6	5.98%	12,316.83	13,200.27
1967 36	25.1		25.1	6.36%	11,580.32	12,455.89
1966 37	23.6		23.6	7.76%	10,746.40	11,711.51
1965 38	21.9	22.1	21.9	1.86%	10,550.17	10,867.89
1964 39	21.5	0.4	21.5	1.90%	10,353.45	10,669.39
1963 40	21.1		21.1	1.93%	10,157.41	10,470.89
1962 41	20.7		20.7	1.97%	9,961.17	10,272.39
1961 42	20.3		20.3	3.05%	9,666.35	10,073.89
1960 43	19.7	19.9	19.7	3.14%	9,372.07	9,776.14
1959 44	19.1	0.6	19.1	3.24%	9,077.94	9,478.39
1958 45	18.5		18.5	3.35%	8,783.69	9,180.64
1957 46	17.9		17.9	3.47%	8,489.12	8,882.89
1956 47	17.3		17.3	2.37%	8,292.59	8,585.14
1955 48	16.9	16.7	16.9	3.68%	7,998.25	8,386.64
1954 49	16.3	0.6	16.3	3.82%	7,703.96	8,088.88
1953 50	15.7		15.7	3.97%	7,409.79	7,791.13
1952 51	15.1		15.1	4.14%	7,115.22	7,493.38
1951 52	14.5		14.5	3.57%	6,869.96	7,195.63

1950	53	14	13.9	14.0	7.69%	6,379.39	6,947.51
1949	54	13.0	1.0	13.0	8.33%	5,888.85	6,451.26
1948	55	12.0		12.0	9.09%	5,398.16	5,955.01
1947	56	11.0		11.0	10.00%	4,907.42	5,458.76
1946	57	10.0		10.0	9.89%	4,465.76	4,962.51
1945	58	9.1		9.1	4.60%	4,269.37	4,515.88
1944	59	8.7	0.4	8.7	4.82%	4,073.05	4,317.38
1943	60	8.3		8.3	5.06%	3,876.88	4,118.88
1942	61	7.9		7.9	5.33%	3,680.70	3,920.38
1941	62	7.5		7.5	7.14%	3,435.41	3,721.88
1940	63	7	7.1	7.0			3,473.75

STATE <u>Rhode Island</u>	A
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